

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Porter Township School Corp (6520)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,672,970	\$1,708,949	\$1,704,504	2%	0%
	11200 Middle/Junior High	\$758,785	\$914,457	\$943,478	24%	3%
	11300 High School	\$1,113,680	\$1,211,389	\$1,264,273	14%	4%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$27,305	n/a	n/a
	11450 Consumer and Homemaking	\$32,815	\$49,066	\$44,898	37%	-8%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$0	\$0	\$35	n/a	n/a
	12150 High Ability Students	\$0	\$0	\$9,069	n/a	n/a
	12520 Compensatory	\$0	\$0	\$1,000	n/a	n/a
	12810 Special Education Preschool	\$37,882	\$31,372	\$25,275	-33%	-19%
	12900 Other Special Programs	\$0	\$3,040	\$0	n/a	-100%
	14100 Elementary	\$4,307	\$3,232	\$4,468	4%	38%
	14200 Middle/Junior High	\$0	\$5,133	\$4,619	n/a	-10%
	14300 High School	\$4,499	\$7,937	\$11,934	165%	50%
	16100 Remediation Testing	\$15,547	\$37,950	\$34,772	124%	-8%
	16200 Preventive Remediation	\$0	\$27,108	\$4,189	n/a	-85%
	22220 School Library	\$118,379	\$183,839	\$188,235	59%	2%
	22230 Audiovisual	\$7,664	\$2,810	\$1,313	-83%	-53%
	22250 Computer Assisted Instruction Services	\$0	\$219,520	\$120,135	n/a	-45%
	22290 Other Education Media Services	\$2,302	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$458,492	\$562,085	\$579,845	26%	3%
	25810 Direction of Rental Services	\$111,960	\$193,767	\$107,965	-4%	-44%
	26497 Teachers Retirement Fund	\$15,373	\$263,844	\$284,770	> 500%	8%
	41100 Transfer Tuition	\$0	\$0	\$464	n/a	n/a
	41300 Area Vocational Schools	\$34,864	\$102,806	\$132,024	279%	28%
	41400 Joint Services and Supply	\$260,635	\$269,303	\$355,234	36%	32%
Student Academic Achievement Total		\$4,650,154	\$5,797,605	\$5,849,804	26%	1%
Student Instructional Support						
	21110 Service Area Direction	\$30,953	\$0	\$0	-100%	n/a
	21210 Service Area Direction	\$0	\$154,355	\$180,469	n/a	17%
	21220 Counseling Services	\$103,451	\$0	\$0	-100%	n/a
	21320 Medical Services	\$109,878	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$0	\$78,999	\$76,426	n/a	-3%
	22110 Service Area Direction	\$0	\$3,131	\$2,030	n/a	-35%
	22120 Instruction & Curriculum Development	\$0	\$9,516	\$1,305	n/a	-86%
	22130 Instructional Staff Training Services	\$0	\$25,319	\$28,217	n/a	11%
	23110 Service Area Direction	\$0	\$10,000	\$10,000	n/a	0%
	23190 Other Governing Body Services	\$11,065	\$17,927	\$17,232	56%	-4%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Porter Township School Corp (6520)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	23210 Office of the Superintendent	\$158,122	\$149,776	\$210,708	33%	41%
	23220 Community Relations	\$0	\$9,637	\$15,446	n/a	60%
	23290 Other Executive Administrative Services	\$4,134	\$2,600	\$18,082	337%	> 500%
	26710 Technology Support and Maintenance	\$0	\$50,251	\$122,066	n/a	143%
Student Instructional Support Total		\$417,602	\$511,510	\$681,981	63%	33%
Overhead and Operational						
	23150 Legal Services	\$36,155	\$28,070	\$37,749	4%	34%
	23160 Promotion Expenses	\$885	\$3,077	\$1,605	81%	-48%
	25110 Office of the Business Manager	\$25,019	\$112,422	\$104,269	317%	-7%
	25220 Budgeting	\$28,186	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$0	\$1,197	\$5,973	n/a	399%
	25353 Skilled Craft Employees	\$0	\$0	\$665,484	n/a	n/a
	25360 Rent of Buildings & Equipment	\$143,588	\$390,161	\$340,006	137%	-13%
	25410 Service Area Direction	\$12,008	\$33,495	\$40,561	238%	21%
	25420 Maintenance of Buildings	\$884,724	\$1,095,414	\$1,107,968	25%	1%
	25430 Maintenance of Grounds	\$2,354	\$8,052	\$11,942	407%	48%
	25440 Maintenance of Equipment	\$15,682	\$226,330	\$241,987	> 500%	7%
	25450 Vehicle Maintenance (other than buses)	\$1,912	\$2,547	\$2,000	5%	-21%
	25460 Security Services	\$0	\$0	\$1,019	n/a	n/a
	25470 Insurance (other than buses)	\$81,906	\$90,083	\$81,563	0%	-9%
	25510 Service Area Direction	\$0	\$119,707	\$79,084	n/a	-34%
	25520 Vehicle Operation	\$59,461	\$67,774	\$73,493	24%	8%
	25540 Vehicle Servicing and Maintenance	\$31,350	\$89,905	\$96,979	209%	8%
	25550 Purchase of School Buses	\$0	\$100,359	\$115,808	n/a	15%
	25560 Insurance on Buses	\$8,248	\$23,126	\$19,190	133%	-17%
	25580 Contracted Transportation Services	\$425,769	\$475,394	\$665,570	56%	40%
	25610 Service Area Direction	\$0	\$28,634	\$30,496	n/a	7%
	25620 Food Preparation and Dispensing	\$357,243	\$425,437	\$458,644	28%	8%
	25690 Other Food Services	\$10,836	\$10,550	\$8,058	-26%	-24%
	25920 Ditch Assessments	\$234	\$946	\$0	-100%	-100%
	26495 Official Bonds	\$929	\$3,050	\$4,485	383%	47%
	26499 Other	\$0	\$5,950	\$0	n/a	-100%
	31000 Direction of Community Services	\$0	\$474	\$25	n/a	-95%
	32000 Community Recreation	\$862	\$12,000	\$8,805	> 500%	-27%
	34000 Athletic Coaches	\$52,497	\$199,252	\$200,209	281%	0%
	49200 Scholarships	\$0	\$4,000	\$4,400	n/a	10%
	52200 Temporary Loans, INTEREST ON DEBT	\$87,974	\$28,472	\$28,556	-68%	0%
Overhead and Operational Total		\$2,267,819	\$3,585,877	\$4,435,927	96%	24%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Porter Township School Corp (6520)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$0	\$0	n/a	n/a
	25330 Professional Services	\$737	\$991	\$71,521	> 500%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$0	\$0	\$0	n/a	n/a
	25351 Building Acquisition/Construction/Improvement	\$33,305	\$351,365	\$212,409	> 500%	-40%
	25355 Sports Facilities	\$0	\$21,784	\$16,042	n/a	-26%
	25380 Purchase of Mobile or Fixed Equipment	\$51,771	\$48,360	\$104,674	102%	116%
	25390 Other Facilities Acquisition & Construction	\$22,220	\$41,847	\$106,761	380%	155%
	51100 Bonds, PRINCIPAL OF DEBT	\$333,555	\$131,500	\$140,000	-58%	6%
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$3,019,156	\$0	\$0	-100%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$5,850	\$0	n/a	-100%
	52100 Bonds, INTEREST ON DEBT	\$609,140	\$128,878	\$123,007	-80%	-5%
	53100 Buildings, LEASE RENTAL	\$288,411	\$1,524,466	\$1,538,501	433%	1%
	53200 Equipment, LEASE RENTAL	\$0	\$17,734	\$8,867	n/a	-50%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$0	\$97,281	\$58,907	n/a	-39%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$201,800	\$591,576	\$589,140	192%	0%
	59100 Bond Registrars Fee	\$0	\$0	\$1,500	n/a	n/a
Nonoperational Total		\$4,560,095	\$2,961,632	\$2,971,328	-35%	0%
prorated						
	26491 PERF	\$10,693	\$0	\$0	-100%	n/a
	26492 Social Security	\$385,055	\$457,966	\$464,228	21%	1%
	26493 Workmen's Compensation	\$0	\$65,731	\$58,239	n/a	-11%
	26494 Group Insurance	\$388,844	\$1,115,225	\$1,168,905	201%	5%
	26496 Unemployment Compensation	\$249	\$107	\$11,252	> 500%	> 500%
	26498 Severance/Early Retirement Pay	\$0	\$186,837	\$185,913	n/a	0%
prorated Total		\$784,841	\$1,825,865	\$1,888,538	141%	3%
Not Categorized						
	23000 Support Services - General Administration	\$10,000	\$0	\$0	-100%	n/a
Not Categorized Total		\$10,000	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$5,277,279	\$7,180,021	\$7,277,868	38%	1%	41.6%	48.9%	46.0%
Student Instructional Support	\$476,339	\$622,532	\$813,372	71%	31%	3.8%	4.2%	5.1%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Porter Township School Corp (6520)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase			
	Overhead and Operational	\$2,366,798	\$3,918,305	\$4,765,008	101%	22%	18.7%	26.7%	30.1%
	Nonoperational	\$4,560,095	\$2,961,632	\$2,971,328	-35%	0%	35.9%	20.2%	18.8%
	Not Categorized	\$10,000	\$0	\$0					
	Grand Total	\$12,690,511	\$14,682,490	\$15,827,577	25%	8%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	45.3%	53.1%	51.1%